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The following previously submitted document (already available in PDF form on the Commission's website) is resubmitted electronically in accordance with the notice dated August 5, 2015, from David Garr, Senior Campaign Finance Analyst, Reports Analysis Division.

June 30, 2015

Mr. Ben Holly
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

Committee ID: C90013897

RE: Amended Year-End Report (10/01/2014-12/31/2014), RECEIVED 12/3/14

Dear Mr. Holly,

I am writing as counsel to Iowa Citizens for Community Improvement Action Fund ("Iowa CCI Action") in response to the Commission's April 10, 2015, request for additional information related to items disclosed on the above referenced Amended Year-End Report. Thank you for the additional time to respond in light of the fact, as you discussed with Iowa CCI Action staff, the organization had not received your correspondence and only learned of it via your follow-up call. The two issues you raise are both related to the circumstances under which Iowa Citizens for Community Improvement Action Fund ("Iowa CCI Action") filed its independent expenditure reports during the 2014 elections, so a somewhat lengthy explanation of those circumstances is necessary.

As explained in Iowa CCI Action's various filings, the organization sought to be as transparent as possible about its planned electoral spending although the nature of its canvassing and other largely grassroots independent expenditure efforts meant that the exact amounts paid to staff and other vendors could not be known in time to file timely reports with precise and accurate amounts. Therefore, the amounts reported in Iowa CCI Action's pre-election filings were, in most cases, estimates of the organization's independent expenditures.

On September 10, 2014, Iowa CCI Action filed a single 48-hour report with its estimated independent expenditures from the beginning of those efforts until the election. Subsequently, Iowa CCI Action received a promise of additional funds enabling it to significantly expand its planned independent expenditures beyond those possible using only general treasury funds, and it filed revised reports to reflect the expanded effort - one report reflecting first quarter expenditures and then another estimate of expenditures for the fourth quarter that was initially filed via email on October 16.

Immediately after that October 16 report was filed, we realized that the increase in planned expenditures had triggered an electronic filing requirement. You might recall that I spoke with you by phone about this matter, and you advised us to refile using the Commission's FECFile software, which Iowa CCI Action did on October 17. On our call, you confirmed that this October 17 filing was still timely if, as I explained was the case, Iowa CCI Action's independent expenditures since October 1 had only reached \$10,000 on October 15. Unfortunately, this October 17 report amending the October 16 report could not be marked as an amended report because FECFile would not allow Iowa CCI Action to declare it to be an amended report when the original report had not been filed with FECFile. To make matters even more confusing, all of this occurred on the cusp of the transition from 48-Hour filing to 24-Hour filing, making it ambiguous whether Iowa CCI Action was required to treat this as a 48- or 24 Hour report, and so it selected the latter.
